



Infinite**Visions**

# **Annual Financial Report**

## **2004-2005**

Revised: 9/20/2005

**Windsor Management Group**

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AFR 2004-2005



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# Overview

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This document describes the installation and preparation of the Annual Financial Report (AFR) for fiscal year 2004-05.



## What's New This Year?

The following changes have been made for the 2004-05 AFR.

- The law was amended to eliminate all the school reporting for the 2004-05 and the 2005-06 school years, so the state has eliminated the School By School Summary Report. Windsor Management Group still provides both of the SBS reporting systems, in case any of our school districts want to continue to budget and get expenditure data by school. We will still provide the School By School Summary Report, but it cannot be sent electronically to ADE.
- The Food Service page 13 of 13 is now Food Service page 1 of 1, so now there are only 12 pages to the AFR.
- The 3 Budget columns on Page 1 of 12 have been deleted.
- Program 630 Other Programs, on page 2 of 12, line 12, is now reported on a separate line. In the past it was combined with Programs 700, 800 and 900 Other Programs. This will require manual input in the Budget column for lines 12 and 13.
- On Page 3 of 12 Section I, Fund and Object Code numbers have been added to the table. The Infinite Visions AFR program will require that something be entered on line 2, if something is entered on line 1. The program will not allow non-Type 03 districts to enter amounts on line 1.
- On Page 4 of 12, the table at the bottom of the page has been deleted and the Revenue and Expenditure sections on that page have been combined. The Beginning Fund Balance and Actual Revenue columns have been added.
- On Page 7 of 12 Capital Funds 630, 685, 690 and 695 Section, the Revenue Budget fields have been shaded. On the Debt Service and Adjacent Ways Funds section, all budgeted Revenues, Expenditures and Ending Fund Balances have been shaded, except for the Total Expenditures. Budgeted Revenues and Ending Fund Balances for the Instructional Improvement Fund 020 have also been shaded. The Actual Beginning Fund Balance for Fund 020 has been unshaded and will require manual input.
- On Page 8 of 12, the Revenue Budget column has been deleted.
- On Page 9 of 12, funds 050, 060 and 065 have been added. The Revenue and Interfund Transfers-In Or Out Budget columns have been deleted.
- The JTED information has been moved from page 12 of 12 to page 10 of 12, due to lack of space.
- On Page 11 of 12 funds 050, 060 and 065 have been added.

- Minor format changes were made to pages 10, 11, and 12 of 12, due to lack of space.
- On Page 12 of 12, the Budget Revenue column has been deleted and the Budget Interfund Transfers-Out field has been shaded.
- The Supplement Page 4 of 4 is a new page for reporting Full-Day Kindergarten Funds 060 and 065 revenues, expenditures and balances.
- There are 3 new SCHOOL reports. Two are revenue and expenditure reports for Fund 060 and 065 and one is a Full-Day Kindergarten Narrative by School report. All the data for these reports must be entered manually. The main menu has been revised to include the new reports and there is a new Go To Optional School Reports button.
- On the Summary Page, Funds 050, 060 and 065 have been added and the Beginning Fund Balance for Fund 020 has been unshaded.
- Comparison checks from pages 8 and 9 of 12 to pages 10, 11 and 12 of 12 have been added.



## General Notes

- Districts are required to report expenditures from the Classroom Site Fund (CSF) by school and prepare a narrative summary of CSF results at the district level. Funds 011 and 012 are direct expenditures and fund 013 is all expenditures. The Narrative Results Summary has scroll buttons to view all the contents of a box, when necessary. An out-of-balance message will appear, if your expenditures on the second page do not agree with page 4 of 12, line 48, and footnote 1. Data will have to be manually entered in all fields on this form.
- If your district sponsors a charter school(s) and the district handles their accounting, treat them as if they were a regular school in the district.
- All users will have to manually enter beginning fund balances.
- Some county school offices combine beginning cash balances with revenues in State and Federal projects and report the total as revenues. Make the necessary adjustments, if this is the case for your district.
- There are two lines on page 12 that have object code 6631. Amounts on these lines will have to be manually entered.





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# Using AFR

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This section covers the following topics:

- Installing AFR
- Preparing Your Data for AFR
- Working with AFR



## Installing AFR

1. Locate the Annual Financial Report **2004-05** link on the Infinite Visions web site, and download the file called AFR0405.exe to your hard drive.
2. Once you download the file, double-click it to begin the installation procedure. The default process installs AFR in C:\Program Files\Visions.


## Preparing Your Data for AFR

Before you start AFR and attach the data:

1. Attach Budget Vision 2004-05 to the GLAP0405.mdb data file.
2. From the main menu, click Global Information. In the lower right corner, verify that the type of budget figures to display is Adopted. If not, change it to Adopted. The Adopted column is the Budget column to be imported to AFR, therefore, it should be the column with data containing the May revision. Verify the data by reviewing the budget pages.

If you are an Enterprise client; verify the column containing your May revision is set in the Adopted Column field in the General Ledger Default setting screen. This will allow the adopted column to be synchronized with Budget Vision correctly. After synchronization, in Global Information select the Adopted type of budget figures to display and review the budget pages to verify they are correct.

Verify the fiscal years are set correctly. They should be 2002-03, 2003-04, and 2004-05 respectively.

3. If you are a SQL 2.x or Enterprise Accounting client, click the  button to set your ODBC connection under the Current Path section.
4. Click the Machine Data Source tab. Highlight the FY0405 file and click OK. If the FY0405 file isn't available for selection, contact your network technician and have them create it.
5. Select the correct Accounting Version option (2.x or Enterprise Edition).
6. Click the Accounts Data Budgeting button. You may have to set cells if the Set Cell screen displays.

If the cells are not set in Budget Vision, manual entry of the budget portion is required in AFR.

The system displays the Accounts Data Budgeting menu. If you are an Enterprise or SQL client, you will be prompted to synchronize. You must synchronize your data.

7. From the main menu, click the Utilities button, then click the Update All Calculations button. Calculations cannot be updated if cells were not set.

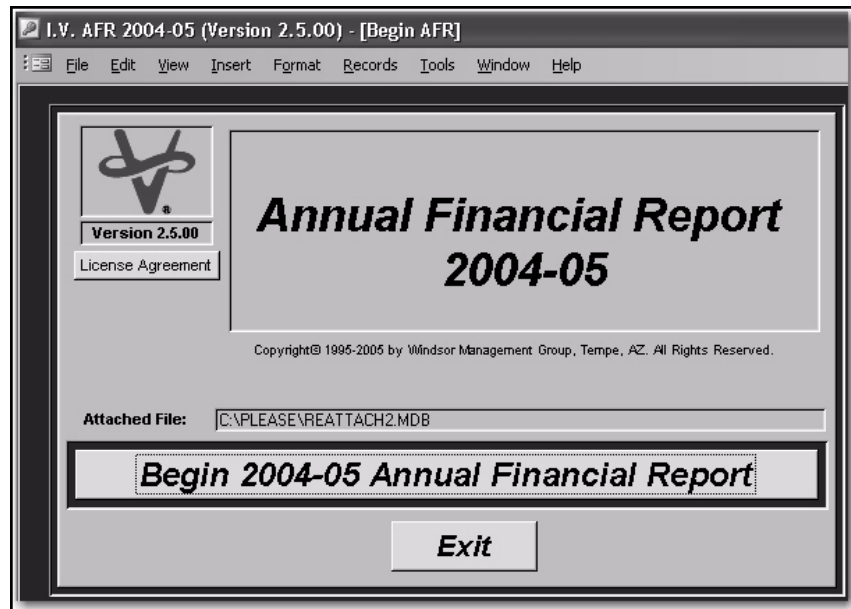
If you choose to update calculations for all schools, this may take a long period of time to process.



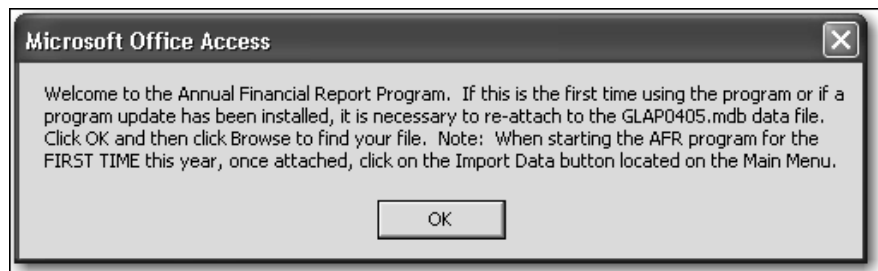
8. When the system displays the message that it has finished updating calculations, exit Budget Vision 2004-05.

## Working with AFR

Open the AFR program (Start|Programs|Visions|AFR 2004-05) or double-click the AFR icon in the Visions Program Group.



From the main splash screen of the AFR program, click the Begin button. The system displays the following message.

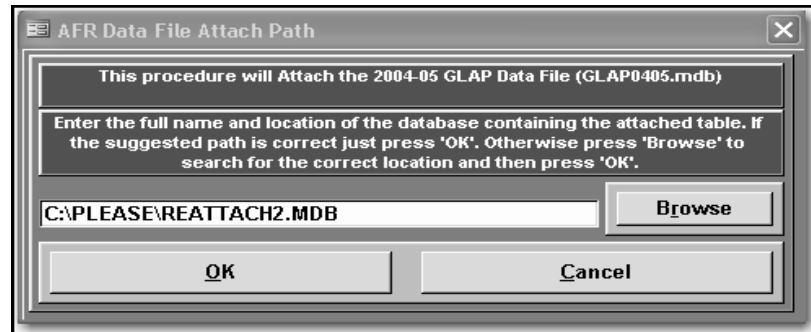


Click OK.



## Attaching Data

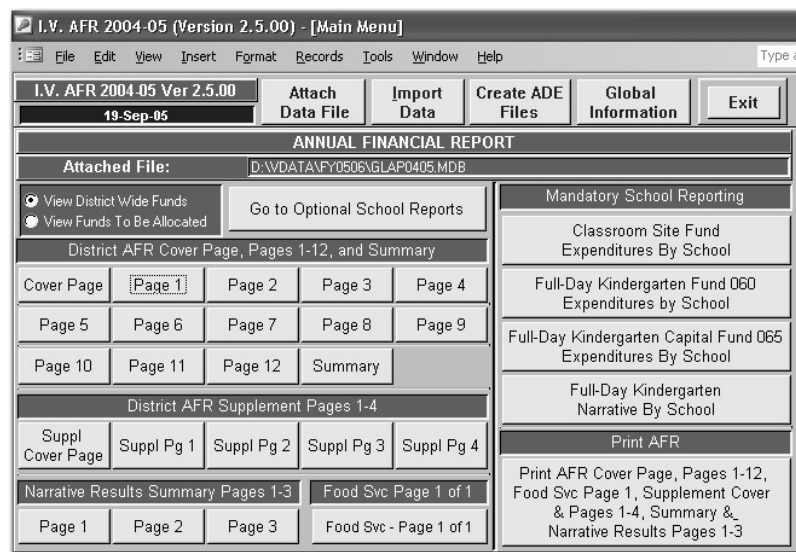
When you first start the program or any time you install a program update, you need to attach to your GLAP0405.mdb file. The system displays the following screen.



1. Click Browse to locate your GLAP0405.mdb file.
2. When you locate the file, click Open. The system redisplay the AFR Data File Attach Path screen.
3. Verify the path displayed.
4. Click OK. The system displays this message.

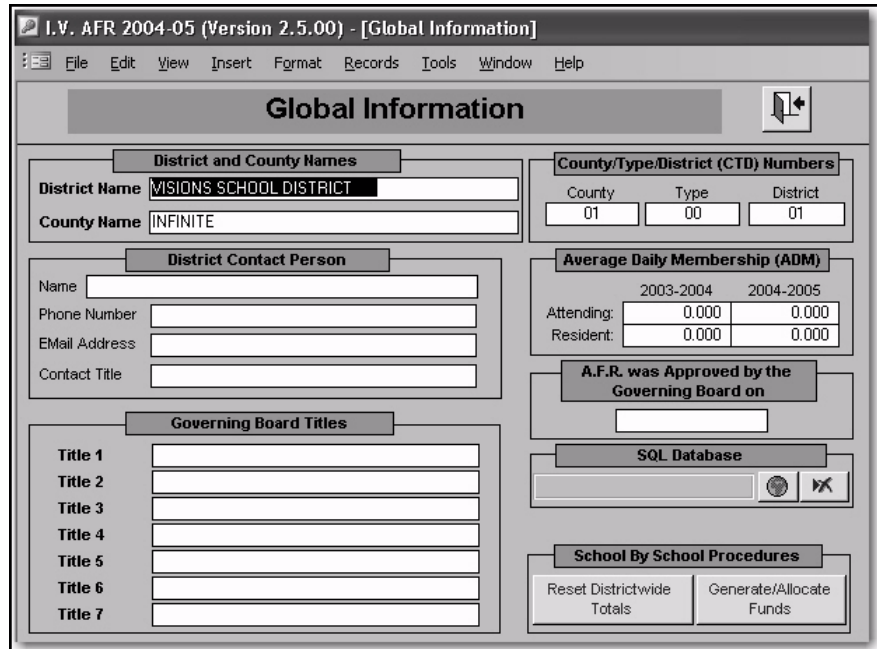



5. Click OK. The system displays the AFR main menu.




## Setting Global Information

Next, enter your global information. From the main menu, click Global Information. The system displays the following screen.




1. The district name, county name, and CTD numbers default from your GLAP file. Review the information to be sure it's correct.
2. In the District Contact Person fields, fill in the name, phone number, email address, and title.
3. Fill in the Governing Board Titles as appropriate for your district.
4. If your district uses the Infinite Visions fund accounting software along with SQL Server, click  and browse to locate the appropriate SQL database.

If you need assistance locating your ODBC database, contact your on-site Technical Support Dept.

If you need to disconnect a SQL database, click .

**SQL Users.** Be sure and complete this step before importing data into AFR.

5. Click  when you are finished. The system redisplay the main menu.

## Importing Data

Once attached, from the main menu of the program, click the Import Data button.

The Import Data procedure overwrites any imported data that you changed manually.

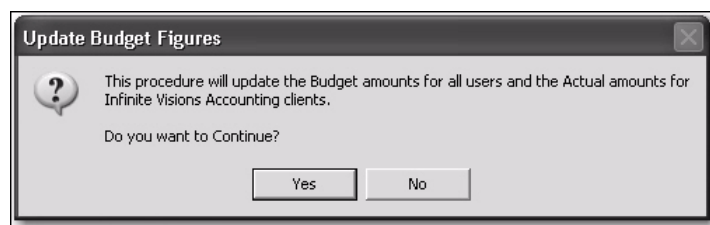
The system displays the following screen



1. In the *Budget/Actual Data* field, choose the option that applies to you. The default is **Infinite Visions Accounting Clients**.

Select the other option if you are a Budget Vision Only Client.

2. Click Import. The system displays the following message.



3. Click Yes to proceed. When complete, it displays the following message.



Click OK.



**For Budget Vision Only and First Year Accounting**

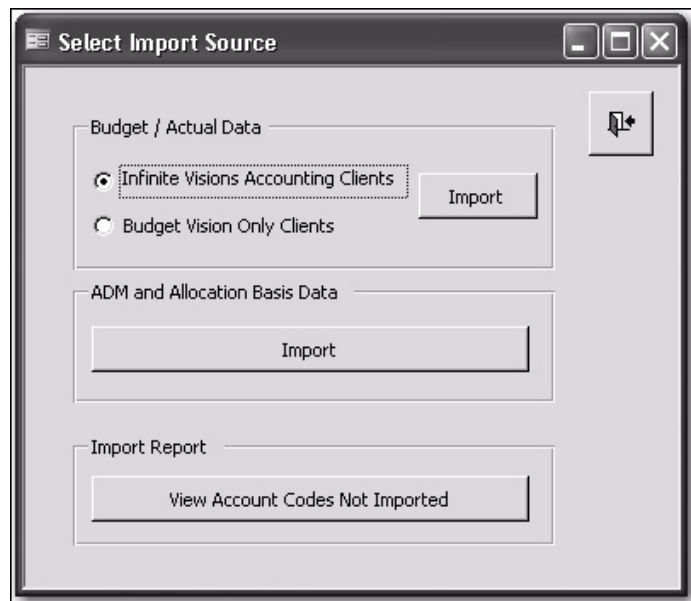
**Users:** At this point the system has imported all of your district budget information. You will need to enter everything else (except the allocation columns) on all of the AFR pages to complete the AFR process.

**For Infinite Visions Accounting Users:** At this point the system has imported all of your district budget and transaction information.

4. The system may also display a report showing a list of account codes and dollar amounts that were not imported.

If the system displays this report, review the accounts and determine whether the amounts should be placed in the AFR. If so, you need to enter the information manually.

You can review this report at any time by clicking the Import Data button and then clicking the View Account Codes Not Imported button in the Import Report section.



## Completing the Pages

1. Budget Vision Only users need to complete pages 1 through 4 of the District AFR Supplement, if applicable.
2. The Fiscal Year 2004-05 Fund 060 Full-Day Kindergarten Revenue/Expenditure By School, Fund 065 Full-Day Kindergarten Capital Revenue/Expenditure By School, and Full-Day Kindergarten Funds Other Financial Information by School reports will have to be completed manually.



3. Review and complete pages 1 through 12 with the district totals. If there are fields where you cannot enter data, it is because they are calculated fields or they come from another source that will be completed later.

Manually enter all Beginning Fund Balances.

On page 3, manually enter the figures, except Section E.







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# Mandatory School Reports

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The following is a list of mandatory reports:

- Classroom Site Fund Expenditures by School
- Full-Day Kindergarten Fund 060
- Full-Day Kindergarten Capital Fund 065
- Full-Day Kindergarten Narrative By School



## Classroom Site Fund Expenditures by School

The CSF Expenditures by School report data will be imported for the Accounting users. Budget Vision Only users will need to enter the expenditures on this form since there are not School by School forms for the Classroom Site Fund.

The Classroom Site Fund Expenditures By School report has been changed for districts that used unit 500 codes in the Classroom Site Fund 013. The state no longer requires that districts report by school, but they still require reporting the total CSF expenditures by school. There is no way to import from unit 500 to individual schools without an allocation system. The "Enter Fund 013 Detail Expenditures" button allows entering Fund 013 expenditures coded to unit 500.

Clicking the Classroom Site Fund Expenditures by School button displays the following screen.

I.V. AFR 2004-05 Ver 2.5.00 - [Classroom Site Fund Expenditures By School]

DISTRICT NAME VISIONS UNIFIED

CTDS NUMBER 01 02 01 000

**FISCAL YEAR 2004-05 CLASSROOM SITE FUND EXPENDITURES BY SCHOOL**

As required by A.R.S. §15-977(E), this report provides an accounting of the District's Classroom Site Fund expenditures by school.

Rev. 8/04 (BV)

School Name	CTDS Number	Classroom Site Funds		
		Fund 011 Base Salaries	Fund 012 Performance Pay	Fund 013 Other
ELEMENTARY SCHOOL	010201100	\$7,069	\$0	\$0
MIDDLE SCHOOL	130251102	\$8,357	\$0	\$0
ELEMENTARY SCHOOL 2	130251103	\$6,339	\$0	\$0
HIGH SCHOOL	130251203	\$10,500	\$0	\$0
<b>Total</b>		<b>\$32,265</b>	<b>\$0</b>	<b>\$0</b>

Form View

NUM

Scrolling to the right in this screen displays the Enter Fund 013 Detail Expenditures button.

I.V. AFR 2004-05 Ver 2.5.00 - [Classroom Site Fund Expenditures By School]

DISTRICT NAME VISIONS UNIFIED

CTDS NUMBER 01 02 01 000

**FISCAL YEAR 2004-05 CLASSROOM SITE FUND EXPENDITURES BY SCHOOL**

ed by A.R.S. §15-977(E), this report provides an accounting of the District's Classroom Site Fund expenditures by school.

Enter Fund 013 Detail Expenditures

Name	CTDS Number	Classroom Site Funds			Total
		Fund 011 Base Salaries	Fund 012 Performance Pay	Fund 013 Other	
	010201100	\$7,069	\$0	\$14,139	\$21,208
	130251102	\$6,357	\$0	\$16,714	\$25,071
	130251103	\$6,339	\$0	\$12,678	\$19,017
	130251203	\$10,500	\$0	\$21,003	\$31,503
<b>Total</b>		\$32,265	\$0	\$64,534	\$96,799

Form View NUM

Clicking the Enter Fund 013 Detail Expenditures button allows you to enter Fund 013 Districtwide Funds into a new column.

I.V. AFR 2004-05 Ver 2.5.00 - [Classroom Site Fund Expenditures By School]

**Fund 013 Detail of Expenditures**

School Name	CTDS Number	Classroom Site Fund 013 Expenditure Detail		Total F Exper (to CSF Exp B
		Fund 013 School Expenditures	Fund 013 Districtwide Expenditures	
ELEMENTARY SCHOOL	010201100	\$14,139	\$0	
MIDDLE SCHOOL	130251102	\$16,714	\$0	
ELEMENTARY SCHOOL 2	130251103	\$12,678	\$0	
HIGH SCHOOL	130251203	\$21,003	\$0	
<b>Total</b>		\$64,534	\$0	

Form View NUM

The total on this detail form will then be returned to the Fund 013 column on the Classroom Site Fund Expenditures By School form.



## Full-Day Kindergarten Fund 060

All revenues and expenditures for Fund 060 are reported on this form. Data must be entered manually.

I.V. AFR 2004-05 Ver 2.5.00 - [Full-Day Kindergarten Fund 060 Revenues/Expenditures By School]

File Edit View Insert Format Records Tools Window Help

Type a question for help

DISTRICT NAME VISIONS UNIFIED County MARICOPA

Calculate

**FISCAL YEAR 2004-05 FULL-DAY KINDERGARTEN FUND 060 REVENUES/EXPE**

Rev. 8/05 (P/V)

School Name	CTDS Number	Revenues Received By School	Salaries 6100	Employee Benefits 6200	Full-I Purchased S 6300, 6400,
		\$0	\$0	\$0	
		\$0	\$0	\$0	
Total		\$0	\$0	\$0	

To Delete a School, Press and hold the Control and minus (-) keys on your keyboard.

NUM



## Full-Day Kindergarten Fund 065

All revenues and expenditures for Fund 065 are reported on this form.  
Data must be entered manually.

I.V. AFR 2004-05 Ver 2.5.00 - [Full-Day Kindergarten Capital Fund 065 Revenues/Expenditures By School]

File Edit View Insert Format Records Tools Window Help

Type a question for help

DISTRICT NAME VISIONS UNIFIED

County MARICOPA

### FISCAL YEAR 2004-05 FULL-DAY KINDERGARTEN CAPITAL FUND 065 REVENUES/E

Rev. 8/05 (B/V)

School Name	CTDS Number	Revenues Received By School	Full-Day		
			Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Proper 6700
		\$0	\$0	\$0	
Total					

To Delete a School, Press and hold the Control and minus (-) keys on your keyboard.

NUM



## Full-Day Kindergarten Narrative By School

Data must be entered manually. Use the Add New School and Delete This School buttons to add or remove schools.

I.V. AFR 2004-05 (Version 2.5.00) - [Full-Day Kindergarten Other Financial Information By School]

File Edit View Insert Format Records Tools Window Help

Type a question for help

District Name VISIONS SCHOOL DISTRICT County INFINITE

School Name

School Number

Add New School Delete This School Print This School Print All Schools

**FULL-DAY KINDERGARTEN FUNDS**  
**NARRATIVE BY SCHOOL FISCAL YEAR 2004-05 [A.R.S. §15-901.02(G)]**

As required by A.R.S. §15-901.02(G), districts must provide, on a per school basis, a description of any professional development : collected from state or district assessments of kindergarten pupils in both full-day and half-day programs, number of full-day kindergarten pupils were not served. Keep all descriptions and information within designated cells. Do not add any rows or columns. A worksheet See Hints page for instructions.

1. **Description of any professional development required under this section**

	Number of teachers receiving professional development	Description
a. Standards-based instruction		
b. Reading instruction		
c. Other (List in description)		

2. **Average full-day kindergarten class size (100th-day average daily membership)**

3. **District class size policies for full-day kindergarten, if any**

4. **a. State or district assessments of kindergarten pupils in both full-day and half-day programs**

Record: 14 1 of 1

Enter School Name here. To Delete a School, Press and hold the Control and minus (-) keys on your keyboard.

NUM



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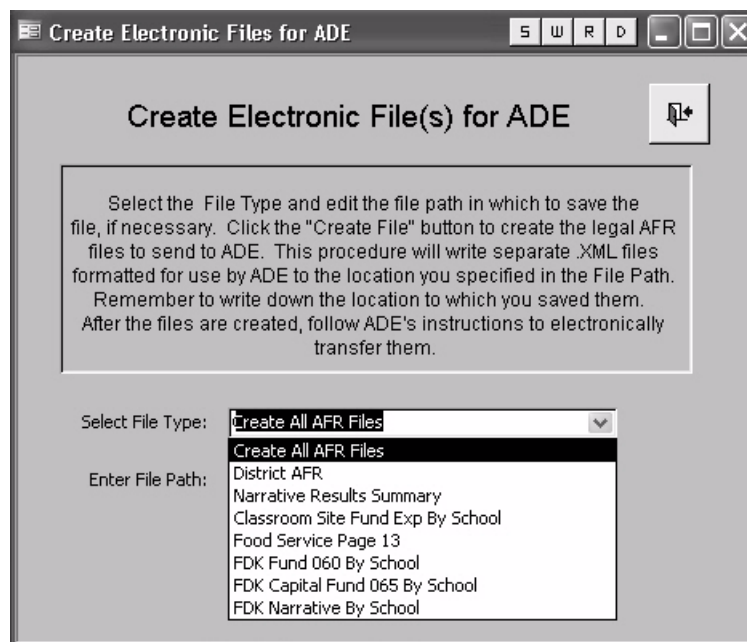
# Creating Electronic Files for ADE

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Once you are sure the AFR is complete, open and review each of the following pages for one last check before creating the files.

- District AFR Pages 1-12 and District Summary
- Food Service Page 1
- Supplement Pages 1-4
- Narrative Results Summary Pages 1-3
- Classroom Site Fund Expenditures By School
- Full-Day Kindergarten Fund 060
- Full-Day Kindergarten Capital Fund 065
- Full-Day Kindergarten Narrative by School

When the data is ready to send to ADE, click the Create ADE Files button on the main menu. The system displays the following screen:



We have enhanced this process to either create all the files at one time, or individually, if needed.

1. In the *Select File Type* field, leave the default, **Create All AFR Files** in the field and complete the rest of the steps to make the seven AFR files.

If you need to make individual files for resubmission, you will use this field to select each of the files you need to create.

2. In the *Enter File Path* field, review the path to the location where the system will place the files. The default is the same as the GLAP file location. The path should look something like this: C:\VDATA\FY0405\ADEAFRFiles0405\. You can change it as needed, but it is not recommended.

Important: Write down the location. You will need it when sending the files to ADE.


3. Click Create File. The system begins to prepare the files and places them in a new directory called ADEAFRFiles0405 inside your FY0405 directory. If you changed the path, the files will be located in the ADEAFRFiles0405 folder at the location you specified.

The data file must be named GLAP0405.mdb in order for this process to work correctly.



When complete, the system displays the following message:



4. Click OK.
5. If you need to create individual files for resubmission to ADE, repeat steps 1 through 4 for each of the files in the *Select File Type* field drop-down list. A total of seven files will be made to send to ADE.
6. Once all seven files have been made, you can click  to return to the main menu.

Remember: By default your files can be found, using your Windows Explorer in a directory called ADEAFRFiles0405, at the same file location as the GLAP (for example, C:\VDATA\FY0405\ADEAFRfiles0405), or whatever directory you selected.

The files are named as follows:

File Type	File Name
District AFR	BVAFR_CCTTDDSSS.xml
Classroom Site Fund Narrative Results – Pages 1 - 3	BVAFR_CSFNAR_CCTTDDSSS.xml
Classroom Site Fund Exp By School	BVAFR_SBSCSF_CCTTDDSSS.xml
Food Service – Page 1	BVAFR_FOODSVC_CCTTDDSSS.xml
Full Day Kindergarten Revenues & Expenditures	BVAFR_FDK_CCTTDDSSS.xml
Full Day Kindergarten Capital Revenues & Exp	BVAFR_FDKCap_CCTTDDSSS.xml
FDK Narrative By School	BVAFR_FDKNar_CCTTDDSSS.xml

(where **CCTTDDSSS** represents the district's 9 digit County/Type/District/School number)

## Sending Files to ADE

After you create the files, you need to upload them to ADE via their web site: <https://www.ade.az.gov/commonlogon/Login.asp>

Check with ADE for additional information about uploading files.





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## Appendix: Optional School by School Summary

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ARS 15-904.A. was amended to eliminate all the AFR and Budget school reporting for the 2004-05 and the 2005-06 school years, including the School by School Summary that was required in 2003-04. Windsor Management Group still provides both of the SBS reporting systems, in case any of our school districts want to continue to budget by school. The Appendix includes the instructions for the School by School Summary (without District-wide expenditures) that was required the last two years and the School by School that included District-wide expenditures, that was required prior to 2002-03.

School by School reports are optional and are not to be electronically transmitted to ADE.

The School by School reporting has been reduced to a summary page that includes major function detail for the M&O, Unrestricted Capital and Soft Capital Expenditures combined by major function.

This information will be imported for Accounting users.

- Page 7 of the USFR Memo 208, in the School-By-School AFR section, indicates that the allocation of district-wide expenditures is “not required.” That does not mean that you may or may not allocate. It means that you cannot allocate for the state School-By School AFR Report summary. That report is to include the budget and expenditures that are “directly assigned to the school sites.” The Budget Vision AFR program will import direct expenditures for the Accounting users. Budget



Vision Only users should be careful to only enter direct expenditures.

Keep in mind that your schools will not add up to the district totals, since the indirect expenditures are not included.

- The SCHOOL-BY-SCHOOL AFR section also indicates that **“Districts with only one school** are not required to prepare a School-by-School AFR.” Even though it is not required for submission to ADE, we recommend you consider preparing a School-By-School AFR Summary. The reason for this recommendation is that ADE will use your district report as the school report and your school will be unfavorably compared with the other districts’ schools. The reason it won’t be a fair comparison is that one-school districts will have all the indirect (district-wide) expenditures included in their School-By-School report and the other districts won’t.
- If the district pays money to the charter school, report the expenditure on the charter school, School-By-School AFR in the same account code as coded by the district. If the district records the payment to the charter as 001-100-2900-6590 the Charter School AFR should be reported in the same area, instead of where the actual expenditures were made. The remainder of the expenditures will be reported in the appropriate schools. Do not complete the Allocation ADM on Page 2 of 5 or any of the allocation bases on Page 5 of 5.





## Producing the School by School Summary

The following four steps must be completed for the School by School summary to be produced:

1. Click the Go to Optional School Reports button. The system displays the following screen.

I.V. AFR 2004-05 Ver 2.5.00 - [School By School AFR]

File Edit View Insert Format Records Tools Window Help

ANNUAL FINANCIAL REPORT  
OPTIONAL SCHOOL REPORTS

School Name

District Use Only Reports  
School By School AFR  
Schools Pages 1-5

Cover Page School Pg 1 of 5 School Pg 2 of 5  
School Pg 3 of 5 School Pg 4 of 5 School Alloc Base Pg 5 of 5

Print This School  
Cover Page & Pages 1-5

School Summary

School Summary Without Districtwide Expenditures  
School Summary With Districtwide Expenditures

School Set-Up


Edit Schools  
Calculate This School



- Click the Edit Schools button. The system displays the following screen.

Unit	School Name	CTDS (MUST be 9 digit - ADE assigned #)	Attending ADM	Tuition Out Students Regular Education	Allocation ADM
101	ELEMENTARY SCHOOL	010201100	0.000	0.000	0.000
102	MIDDLE SCHOOL	130251102	0.000	0.000	0.000
103	ELEMENTARY SCHOOL 2	130251103	0.000	0.000	0.000
203	HIGH SCHOOL	130251203	0.000	0.000	0.000

- Check that all schools to be shown on the Summary have the correct CTDS. Enter 9 zeros for the schools you don't want to show on the Summary.

- Return to the School By School screen by clicking .

The program that produces the state SBS summary does not use the SBS pages to calculate its totals for M&O Funds. M&O totals come directly from the account codes and all data imported into the SBS summary contains direct expenditures only. Budget Vision Only districts must enter the information manually.

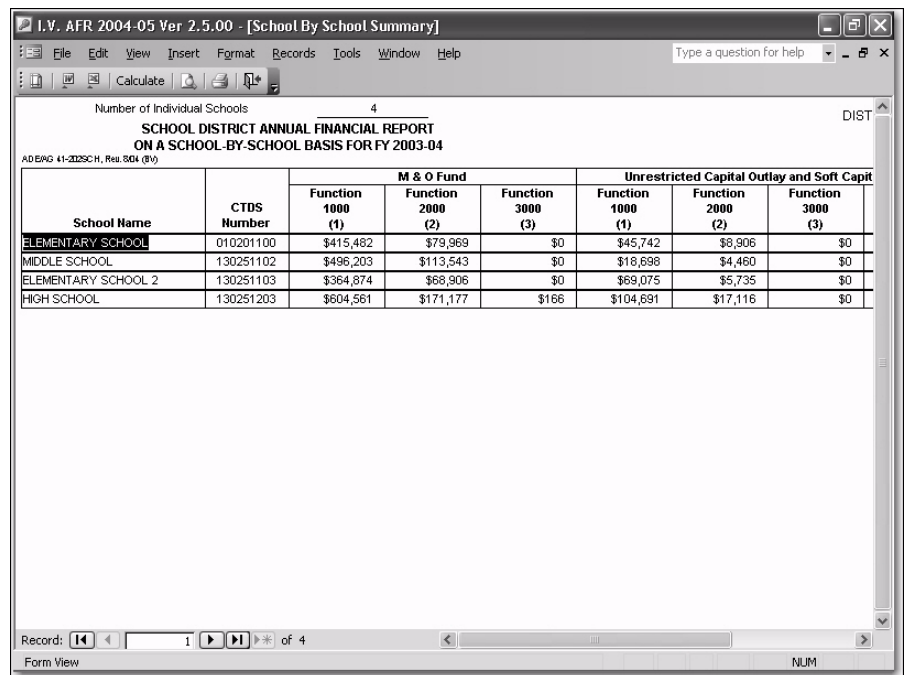
## Reviewing the SBS Summary

School by School reporting has been reduced to a summary page that includes major function detail for the M&O, Unrestricted Capital and Soft Capital Expenditures combined by major function.

The M&O data is calculated using the actual expenditures imported. Capital funds are taken from SBS page 3. Budget Vision Only users will have to manually input the M&O data because the new School by School summary requires that all the programs within the M&O be reported by function codes.

Function codes are not reported for all the funds on page 2 of the district M&O section.

Clicking the School Summary Without Districtwide Expenditures button displays the following screen.



School Name	CTDS Number	M & O Fund			Unrestricted Capital Outlay and Soft Capital		
		Function 1000 (1)	Function 2000 (2)	Function 3000 (3)	Function 1000 (1)	Function 2000 (2)	Function 3000 (3)
ELEMENTARY SCHOOL	010201100	\$415,482	\$79,969	\$0	\$45,742	\$8,906	\$0
MIDDLE SCHOOL	130251102	\$496,203	\$113,543	\$0	\$18,698	\$4,460	\$0
ELEMENTARY SCHOOL 2	130251103	\$364,874	\$68,906	\$0	\$69,075	\$5,735	\$0
HIGH SCHOOL	130251203	\$604,561	\$171,177	\$166	\$104,691	\$17,116	\$0

The Number of Individual Schools field can be manually changed on the Cover Page, if necessary.



## Entering Direct Expenditures

Enter the direct expenditures for each school; or for Accounting users, review the imported accounting data. The indirect expenditures (district totals minus all schools totals) will be allocated by each school's "Allocation ADM" or by the basis on Page 5 of 5. Allocation ADM may not be reasonable for some funds, so the district can allocate using a different allocation base. If the Allocation ADM or the other allocation base is not a true reflection of the school, change the direct expenditures or you can review the allocation basis used by double-clicking the total actual expenditure field. You can change the Allocation base using the menu provided.

1. Click the School Page 1 of 5 button.

EXPENDITURES		Enter 6100 & 6200 Detail	Direct Actual Expenditures			Other
		Salaries & Employee Benefits 6100, 6200	Purchased Services 6300, 6400, 6500	Supplies 6600		6800
<b>100 Regular Education</b>						
1000 Classroom Instruction	1.	849,238	263	20,463		
2000 Support Services						
2100 Students	2.	14,956	0	993		
2200 Instructional Staff	3.	5,649	0	932		
2300 General Administration	4.	0	0	0		
2400 School Administration	5.	47,574	88	2,289		23
2500, 2800 Business and Central	6.	436	280	64		
2600 Operation & Maintenance of Plant Services	7.	0	1,974	1,606		
2900 Other Support Services	8.	0	0	0		
3000 Operation of Non-Instructional Services	9.	0	0	0		
610 School-Sponsored Cocurricular Activities	10.	0	0	0		
620 School-Sponsored Athletics	11.	0	0	0		
630, 700, 800, 900 Other Programs	12.	0	0	0		
Regular Education Subsection Subtotal (Lines 1-12)	13.	411,973	2,605	26,347		23
<b>200 Special Education</b>						
1000 Classroom Instruction	14.	51,458	0	0		
2000 Support Services						
2100 Students	15.	2,780	0	53		
2200 Instructional Staff	16.	0	0	0		
2300 General Administration	17.	0	0	0		
2400 School Administration	18.	0	0	0		
2500, 2800 Business and Central	19.	0	0	0		

2. Enter/review direct expenditures for that school.
3. Click the Enter 6100 & 6200 Detail button and enter/review salaries and benefits for that school. When finished entering the 6100 & 6200 detail, close the detail form. The calculated combined salaries and benefits will appear in the first column.
4. Enter/review the expenditures in the remaining fields. **You cannot enter data in the Allocation of Actual Districtwide Expenditures column.** This column will be calculated later.
5. Click the School Page 2 of 5 button. Enter/review the direct expenditures. After the Generate/Allocate procedure, the Federal and State Projects will allocate by the numbers entered on Page 5. If no data is entered on Page 5, then the Allocation ADM will be used for the "Allocation of Actual Districtwide Expenditures"



column. The other funds will be allocated by the Allocation ADM, unless another allocation base is used, as mentioned in the USFR memo # 183.

6. Click the School Page 3 of 5 button. Enter/review the direct expenditures for that school. The Allocation of Actual Districtwide Expenditures column will be allocated by the Allocation ADM. Debt service on Bonds and Loans is not allocated on a school basis. Capital funds 630, 685, 690 & 695 are not allocated on a school basis, either.
7. Click the School Page 4 of 5 button. Enter/review the direct expenditures. After the Generate/Allocate procedure, allocation will be by Allocation ADM.
8. Repeat steps 1 through 7 for each school.

## Finishing Up

1. Close out of the AFR Optional School Reports screen.
2. From the main menu, click Global Information.
3. Click Generate/Allocate Funds. The program will deduct, by cell, the total of all schools from the amount entered or imported for the district. Return to the main menu.
4. From the main menu, select the *View Funds to be Allocated* option.
5. Click the Page 2 button. The Total Actual column is what will be allocated back to each School's Page 1 of 5 in the allocation expenditures column. The total actual column for all schools will equal the district totals. Allocations are also made from pages 4, 5, 6, 7, 8, and Food Service Page 1.

When in the "View Funds to be Allocated" mode, ignore any out-of-balance messages that may appear. On Page 1 of 1, the Food Service 510 Actual column is the only field that is allocated to the schools.

6. Click the Go to Optional School Reports button and review the schools. If you want to make adjustments to the schools, you must do it in the direct expenditures columns and then generate/allocate again.

## School Summary with Districtwide Expenditures

The Budget Vision AFR program enables you to run a school summary report that includes all district expenditures. To do that, just click the AFR School Summary with Districtwide Expenditures button. You can get the report with or without the indirect expenditures.

### To include allocated district expenditures:

If you want the school AFRs to include the allocated district (unit 500-indirect) expenditures, so the school totals will equal the district totals:

1. Click Edit School.
2. Enter the school ADMs.
3. Exit twice, back to the main menu.
4. Click Global Information.
5. Click Generate/Allocate.

### To exclude the district indirect expenditures:

Make sure that nothing is entered in the ADM fields or in the Allocation tables.

### To review the summary:

In the School by School AFR screen, click School Summary with Districtwide Expenditures button. The system displays the following screen.

I.V. AFR 2004-05 Ver 2.5.00 - [School By School Summary]

File Edit View Insert Format Records Tools Window Help

Type a question for help

Number of Individual Schools 0

SCHOOL DISTRICT ANNUAL FINANCIAL REPORT  
ON A SCHOOL-BY-SCHOOL BASIS FOR FY 2003-04

AD EING 41-332SCH, Rev. 5/04 (3/0)

School Name	CTDS Number	M & O Fund			Unrestricted Capital Outlay and Soft Capital		
		Function 1000 (1)	Function 2000 (2)	Function 3000 (3)	Function 1000 (1)	Function 2000 (2)	Function 3000 (3)
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Record: 14 of 4

Form View

NUM



## General Notes

- Allocation bases can be manually changed or viewed on the Districtwide AFR forms by double clicking on the Total Actual Expenditures field and selecting an alternate basis.
- In the “View Funds to be Allocated” mode, if you have negatives in any fields, this means the school totals are greater than the district totals. You must change the appropriate school(s) or district.
- Whenever you make any data changes to the districtwide or school forms, you will need to click the Generate/Allocate button from the Global Information screen. This will generate the new totals to be allocated, which can then be viewed by clicking on the “View Funds to be Allocated” option.

